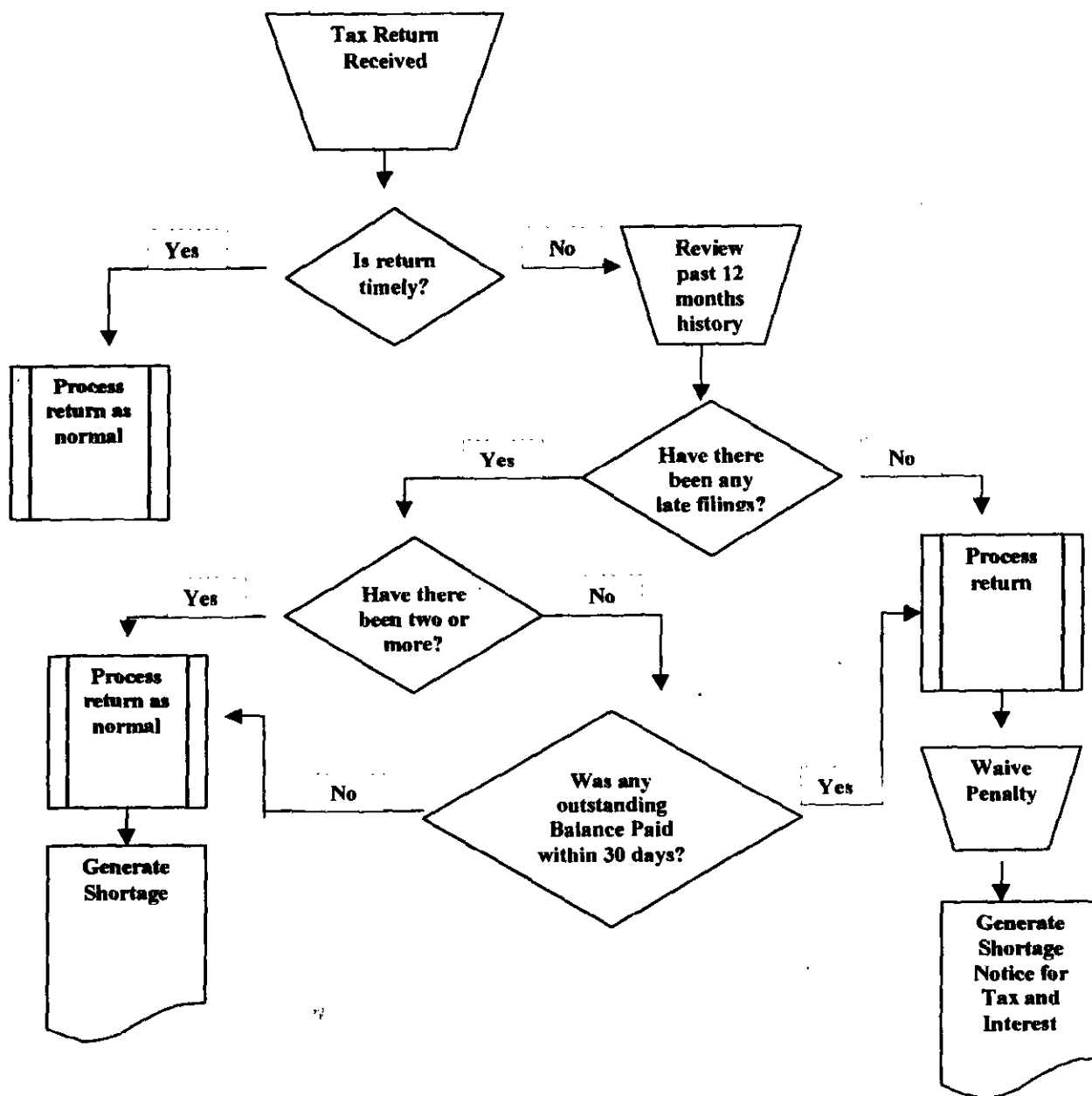


TDT Late Penalty Decision Tree



- **Late Filing "Forgiveness" Policy** – Dealers who have filed and paid their taxes timely for the immediate preceding twelve (12) months will be eligible for a waiver of penalty in the event that their current return is filed late. In addition, if the dealer has only been late once during the twelve-month period and tax and interest have been paid; they may be eligible for a second waiver. The third time their return is late in a twelve-month period, a waiver of penalties will not be granted without extenuating circumstances and all penalties will be due. (Reference: Chapter 2002-218, Laws of Florida)
- Beginning with the June 2003 tax return, the minimum penalty is 10% of the tax due or fifty dollars, which ever is greater. (Reference: Chapter 2003-254, Laws of Florida)